## **Chapter 5. Township Assessor**

#### IC 36-6-5-1

# Certain townships; election of assessor; residence; term of office; county assessor performing assessment duties for certain townships

- Sec. 1. (a) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:
  - (1) having:
    - (A) a population of more than eight thousand (8,000); or
    - (B) an elected township assessor or the authority to elect a township assessor before January 1, 1979; and
  - (2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).
- (b) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each township:
  - (1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:
    - (A) the legislative body of the township, by resolution, declares that the office of township assessor is necessary; and (B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2; and
  - (2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).
- (c) Subject to subsection (g), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.
- (d) Subject to subsection (g), after 2008 a township assessor shall be elected under IC 3-10-2-13 only by the voters of each township in which:
  - (1) the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000); and
  - (2) the transfer to the county assessor of the assessment duties prescribed by IC 6-1.1 is disapproved in the referendum under IC 36-2-15.
- (e) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.
- (f) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.
- (g) A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.6.

(h) After June 30, 2008, the county assessor shall perform the assessment duties prescribed by IC 6-1.1 in a township in which the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000).

As added by Acts 1980, P.L.212, SEC.5. Amended by Acts 1982, P.L.1, SEC.59; P.L.14-1983, SEC.5; P.L.5-1986, SEC.58; P.L.3-1987, SEC.564; P.L.3-1997, SEC.470; P.L.1-2004, SEC.63 and P.L.23-2004, SEC.65; P.L.88-2005, SEC.17; P.L.240-2005, SEC.5; P.L.219-2007, SEC.117; P.L.3-2008, SEC.262; P.L.146-2008, SEC.710; P.L.1-2009, SEC.164.

#### IC 36-6-5-2

## Repealed

(Repealed by P.L.146-2008, SEC.818.)

## IC 36-6-5-3

## **Statutory duties**

- Sec. 3. (a) Except as provided in subsection (b), the assessor shall perform the duties prescribed by statute, including assessment duties prescribed by IC 6-1.1.
- (b) Subsection (a) does not apply if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24 or IC 36-2-15.

As added by Acts 1980, P.L.212, SEC.5. Amended by P.L.162-2006, SEC.48; P.L.219-2007, SEC.119; P.L.146-2008, SEC.711.

#### IC 36-6-5-4

# Certification level of employees of township assessor

Sec. 4. After June 30, 2009, an employee of a township assessor who performs real property assessing duties must have attained the level of certification under IC 6-1.1-35.5 that the township assessor is required to attain under IC 3-8-1-23.6.

As added by P.L.146-2008, SEC.712.